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Notice Concerning Revisions to Financial Results Forecast and Dividend Forecast

OSAKA ORGANIC CHEMICAL INDUSTRY LTD. (the “Company”) hereby announces that it has revised the consolidated financial results forecast and dividend forecast announced on January 9, 2025, based on the recent performance trends. The details are described below. The Company also announces the revised forecast and results for the previous fiscal year for the non-consolidated financial results.

● Revision to financial results forecast

Revision to consolidated financial results forecast figures for the fiscal year ending November 30, 2025 (December 1, 2024 to November 30, 2025)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent	Basic earnings per share
Previous forecast (A)	Millions of yen 34,000	Millions of yen 5,000	Millions of yen 5,200	Millions of yen 3,500	Yen 165.50
Revised forecast (B)	36,000	6,100	6,500	6,800	332.35
Change (B-A)	2,000	1,100	1,300	3,300	
Change (%)	5.9	22.0	25.0	94.3	
(Reference) Results for the previous fiscal year (fiscal year ended November 30, 2024)	32,698	4,608	4,753	4,044	191.25

Revision to non-consolidated financial results forecast figures for the fiscal year ending November 30, 2025 (December 1, 2024 to November 30, 2025)

	Net sales	Ordinary profit	Profit	Basic earnings per share
Previous forecast (A)	Millions of yen	Millions of yen	Millions of yen	Yen
	-	-	-	-
Revised forecast (B)	30,500	5,500	6,500	317.70
Change (B-A)	-	-	-	
Change (%)	-	-	-	
(Reference) Results for the previous fiscal year (fiscal year ended November 30, 2024)	28,021	4,023	3,701	175.01

Reason for the revision

With regard to financial results for the fiscal year ending November 30, 2025, sales of semiconductor materials, primarily for ArF resists, remained strong, and sales related to electronic materials increased. Consequently, net sales, operating profit, and ordinary profit are expected to exceed the previous forecast.

In addition, the Company received an approval notification on October 27, 2025, with regard to the “Subsidy for domestic investment promotion projects for supply chain countermeasures.” for which we applied to the Ministry of Economy, Trade and Industry. Accordingly, the Company will record subsidy income of 3,140 million yen as extraordinary income in the non-consolidated and consolidated financial results for the fourth quarter of the fiscal year ending November 30, 2025. In line with the recording of the extraordinary income, the Company expects profit to significantly exceed the previous forecast, leading to the revision of the financial results forecast.

(Note) The above financial results forecast is based on information available as of the date of release of this document. Actual results may differ from forecasts due to various factors in the future.

● Revision to dividend forecast

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
Previous forecast (announced on January 9, 2025)	Yen -	Yen 34.00	Yen -	Yen 34.00	Yen 68.00
Revised forecast	-	-	-	39.00	74.00
Results for the current fiscal year	-	35.00	-		
Results for the previous fiscal year (fiscal year ended November 30, 2024)	-	32.00	-	34.00	66.00

Reason for the revision

The priorities of the Group are strengthening financial soundness and the foundation for business operations from a long-term perspective and making steady and consistent distributions of earnings to shareholders. We will determine dividend amounts according to our business performance, while maintaining balance by considering factors such as the enhancement of internal reserves for the Company's business performance and future business plans, with a payout ratio of 40% as a key guideline.

The year-end dividend per share for the fiscal year ending November 30, 2025 was initially projected at 34 yen (68 yen annually). However, as stated in the above revision to the financial results forecast, the Company expects performance to significantly exceed the previous forecast. Accordingly, the year-end dividend will be increased by 5 yen to 39 yen (74 yen annually).

(Note) The above dividend forecast is based on information available as of the date of release of this document. Actual dividends may differ from forecasts due to various factors in the future.